



**G. THOMAS SURTEES**  
Commissioner

# State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
50 North Ripley Street  
Montgomery, Alabama 36132

**CYNTHIA UNDERWOOD**  
Assistant Commissioner  
**LEWIS A. EASTERLY**  
Secretary

September 20, 2005

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and purchasing tangible personal property for use, storage, or consumption, or engaged in the business of leasing or renting tangible personal property, or engaged in the renting or furnishing of rooms, lodgings or accommodations to transients in the **Town of Shorter**, Alabama, and its police jurisdiction (located in Macon County).

On September 1, 2005, the governing body of the Town of Shorter adopted Ordinance Nos. 2005-02, 2005-03, and 2005-04 increasing the rates of the Town of Shorter sales, use, rental and lodgings taxes **effective October 1, 2005**. The increased sales, use, rental and lodgings tax rates are shown below:

<b>Sales &amp; Use Tax Rates:</b>	<b><u>OLD RATES</u></b>	<b><u>NEW RATES</u></b>
General Rate .....	4%	5%
Admissions to places of amusement and entertainment ..	4%	5%
Retail selling price of food for human consumption sold through vending machines .....	4%	5%
Net difference paid for machines, machinery and equipment used in planting, cultivating, and harvesting farm products .....	1.5%	3%
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	1.5%	3%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers.....	1.5%	3%
<b>Rental Tax Rates:</b>		
General Rate.....	4%	6%
Lease or rental of automotive vehicles, truck trailers, semi-trailers and house trailers .....	1.5%	6%
Lease or rental of linens and garments .....	4%	6%
<b>Lodgings Tax Rate .....</b>	1%	5%

If sales are made and delivered to consumers, purchases made for use, storage, or other consumption, or rentals or lodgings are made outside the corporate limits of the Town of Shorter but within the police jurisdiction, the rates of sales, use, rental and lodgings are one-half the rates shown above.

The Law requires that the Town of Shorter taxes be collected, reported and remitted in the same manner as the State Taxes. When you file and pay electronically, the Town of Shorter, sales, use, rental and lodgings taxes are to be included on the electronic city/county tax return

assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes online through the Internet at [www.revenue.alabama.gov/salestax/efiling.html](http://www.revenue.alabama.gov/salestax/efiling.html) or through the telephone by calling toll free 1-800-828-1727. Telephone-filers should use Locality Code 9702.

Please direct all questions regarding the Town of Shorter sales, use, rental and lodgings taxes to this office.

Alabama Department of Revenue  
Sales, Use & Business Tax Division  
P. O. Box 327710  
Montgomery, Alabama 36132-7710  
(334) 242-1490 or (866) 576-6531